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Bangalore

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Memorial

Representation against the tax on Arts, Professions,
and Trades, dissatisfaction felt at the conduct
of the municipal Board and prayer for the introduction
of Self Govt in its entirety

Bangalore 18th April 1884.

Major H. Wylie. C.S.I
Assistant Resident
Bangalore

Sir.

I have the honor to inform you, that it was resolved at a Public Meeting held at this Station on the Evening of the 15th Instant that a Deputation should proceed to Ootacamund to present a Petition to His Honor M.S.B. Lyall British Resident of Mysore.-

I send herewith a copy of the Proceedings of the Public Meeting for your perusal.-

I will feel greatly obliged by your kindly acquainting Mr Lyall with the above and ascertaining from him on what day it would be convenient for him to receive the Deputation.

If you would be so good as to communicate with Mr Lyall by wire in order to save time I will be glad to defray whatever expense may be incurred for the same

I have the honor to be
Sir
Your Most Obedient Servant.

H H Hayes

Honorary Secretary to the Public Meeting of Inhabitants and Ratepayers of Bangalore.

Proceedings of a Public Meeting, held at Rai Bahadur Arcot Narrainsawmy Moodelliar's School Room, on the Evening of Tuesday the 15th April 1884.

This public meeting was held at Rai Bahadur Arcot Narrainsawmy Moodelliar's School Room, for the purpose of considering the best means of bringing to the notice of Government, the hardships inflicted on the community residing in the Civil and Military Station of Bangalore, by the recent introduction of the "Trades and Professions" tax, and of praying for the removal of the said obnoxious tax; also, to consider and submit generally the dissatisfaction felt at the conduct of the present Municipal Board; and to give expression to the unanimous desire of the community to have introduced in the Civil and Military Station of Bangalore, the scheme of Self-Government in its entirety, as set forth in the Resolution of His Excellency the Viceroy, No. 17/747—759, dated 18th May 1882. There was a large and influential assemblage of Anglo-Indian and Native gentlemen present, among whom were Mr. H. Abraham (Abraham and Co.,) Mr. G. D Silva (D'Silva and Co.,) Mr. D. Eppinger (D Eppinger and Co.,) Mr. V. Gungathara Chetty, (Gungathara Chetty and Co.) Mr. A. Narrainsawmy Moodelliar, (Arcot Narrainsawmy Moodelliar and Co.), Mr. V. S. Valoo Moodelliar (Messrs Valoo Moodelliar and Co.), Mr. B. L. Abboy Chetty (Messrs. Abboy Chetty and Co.), Mr. W. Marlam, (Marlam and Co.) Jeevanram Sait (Rai Bahadoor, Bunseelal Ramrutten, Banker), V. Arnachelam Moodelliar, Kiel ioss Sri, Soobraya Moodelliar (Agent, Hindoo Bank), Sawuldass Kimutram, Jaun Mahomed (Jaun Mahomed & Co.), Saliah Mahomed (Saliah Mahomed Cassim & Co.), Yussuff Sait (Bombay Cash Bazaar,) B. Bussappa Chetty, T. Kader Pacha, Mahomed Cassim Ghanm, G. G. Brown, Standish, Lee, J. W. Hayes, Sr., E. Goodall, H. Olleff, M. Gaynor, St. John Buchan, A. M. Corner, Probyn Smith, E. H. Smaller (Smaller and Co.), A. Devereux, (Agent, Land Mortgage and Building Society), H. Plumbe, P. DeConceicao, F. Jones, and all the heads of the various trades and professions. The proceedings commenced by Mr. Mervyn Smith proposing that Mr, J. W. Hayes, Sr., take the chair. The proposition was seconded by Mr. Probyn Smith.

Mr. J. W. Hayes, Sr., thanked Mr. Smith for the honor done him, but stated that as the meeting was composed so largely of the Native element, he asked permission to propose that Rai Bahadoor Arcot Narrainsawmy should take the chair, and that he (Mr. Hayes) would act as the Chairman's Secretary. Mr. V. Gungathara Chetty seconded the proposition, which was carried unanimously.

Rai Bahadoor Arcot Narrainsawmy then took the chair and called upon Mr. Nagappa Moodelliar to move the first resolution. Mr. Nagappa addressed the meeting as follows.

MR. CHAIRMAN AND GENTLEMEN,—The leading subject for the consideration of this evening's Meeting was to have been handled by a better and abler person than myself, but circumstances have combined to thwart us in our expectations, as that gentleman is prevented from attending the meeting, through the severe illness of his child, and it has fallen to my lot to take his place before you, which I do with the utmost pleasure, as I feel it is one's duty to stand by the right cause. At the same time, I have to prefer a request, and that is, if I fail to satisfy you on all points—in short, if I fall short of your expectations—I beg you will treat my case leniently. Now to the subject before us.

I am going to speak to you about a Tax called the Tax on "Trades and Professions," which has been introduced in our midst by the Municipality of the Civil and Military Station of Bangalore; and which will appear, to any superficial observer, to be quite uncalled for, and therefore quite unjust. We are already paying a number of taxes, all of which put together are apparently quite sufficient to meet all wants. We pay a Land Tax, which goes to fill the coffers of the Imperial Government; in this respect, I speak, of course, under correction. We pay a House Tax, the Octroi Duty on many articles of consumption, the License Fee on liquor sold within Cantonment limits, all of which go to fill up the coffers of the Municipality. The latter taxes, I submit, are sufficient—nay more than sufficient to cover all expenses incidental to sanitary arrangements of our Station and to meet the charges of establishment necessary for the protection of our property and our own lives. According to statistics before us, it is evident beyond doubt, that the funds of our Municipality are in the most flourishing condition, and that no additional taxation is necessary at present.

In the year 1881-82, the total sum realized by the Municipality from all kinds of taxes was Rs 166,000, and this compared with the population of the Civil and Military Station of Bangalore exclusive of the Military and according to the latest census viz, 79,236, gives an average rate per head (including children) of Rs 2-1 6, which, in my humble opinion, seems heavy enough for us to bear, and which I believe is in no way less than what the residents of other towns in India pay for similar purposes. The income of the year just mentioned by me, after paying up all the expenses of the Municipality, left a surplus of 13,000 Rs.; and this surplus has, I believe, now increased to about 27,500 Rs. Supposing then that the result of every year's transactions will leave a surplus of say 13 000 Rs., it must be patent to even a superficial observer that the balance at the disposal of the Municipal Board is ample to meet all contingencies. Nay, more than this, we have every reason to suppose that in the long run, the accumulated savings in the hands of the Municipal Board will be sufficient to encourage the administrative officers to undertake works of an extraordinary and important nature. It may be urged on the other hand, that the much felt want of water in the Cantonment, cannot be overcome without levying the tax which our Municipality is about to do now; and that this alone is the sure means of completing the water works projected by the late Public Works Department, but abandoned

subsequently for want of Funds. To this, I need only say, that there are other sources open to the Municipality from which the requisite funds will be forthcoming. As a single instance, I will simply refer you to the local rate of one Rupee levied on every gallon of Arrack sold within the Civil and Military Station of Bangalore. The amount thus realized is probably ten times more than that which is likely to come into the hands of the Municipal Commissioners by their enforcing the Tax on Trades and Professions, but I shall not enter into any further details in this matter, as it forms the subject of a separate Resolution to be laid before you this evening, and will therefore be expounded fully by other speakers. I believe the total amount expected to be realized by the introduction of this new Tax is Rs. 10,000 or thereabouts, but though it may appear small and not compare favorably even with the surplus which is now accruing yearly to the Municipality, still, I am inclined to think that it will tell heavily upon our purses when we find we have to pay this sum year after year.

If I am rightly informed, I believe H. E. the Viceroy and Governor General of India has approved of this tax being introduced in the Civil and Military Station of Bangalore, simply because the Municipal Commissioners, who are supposed to represent our interests, gave their consent to it. If so, you will at once see that the approval of the Noble Lord is only qualified, and that it is for us to show by our actions whether or not we appreciate the labours of the so-called Municipal Commissioners. We know for a certainty, from all accounts which appeared through our local papers from time to time, that most of our Municipal Commissioners simply nod their heads to any proposal that is put before them by the President of the Municipal Board. It is therefore probable, that when the proposal to introduce the new Tax was placed before them, they did not pause to consider whether it would affect their pockets in any way and therefore gave their consent to it. It is also probable that some of them lament over their misfortune now, when, they perhaps think, it is too late to mend matters.

The new Tax I am speaking of means nothing less than swelling up our own expenses in the future, and that too when there is no actual necessity for it. Even coolies about the market may be classed under the head Profession and made to pay this tax. In such case we, the consumers, will have to remunerate them sufficiently to compensate them for the deduction from their present earnings—otherwise they will be compelled to deny themselves of some of the necessaries of life and this I am sure we are not inhumane enough to tolerate in the least degree. In the same way, merchants dealing in grain, &c. and bankers dealing in hoondies, will in consequence of their being called upon to pay this tax, increase the prices of the things which pass through their hands—and this additional burden will have to be borne by us necessarily. Consequently, the tax proposed to be levied by our Municipality will tell doubly upon our purses.

We are living within an inch of a locality where such a tax is unknown, and I believe undreamt of. I mean the Pettah, which is under the benign rule of H H. the Maharajah of Mysore, who, at the advice of his worthy Dewan and without burdening his subjects with unnecessary Taxes, has already introduced in his territories, the scheme of Local Self-Government as propounded by H. E. the Viceroy and Governor General of India, the Noble Marquis of Ripon. In my humble opinion, the Civil and Military Station of Bangalore, which is under British rule, ought to have taken the lead in this matter, but, unfortunately for its residents the happy event is to come off yet. As the residents of the Pettah are exempted from paying the Tax on Trades and Professions, I believe the consequence will be, that most of the residents of the Civil and Military Station of Bangalore will take up their abode in the former locality.

10. We are constantly talking of developing Trade and Industry in Bangalore, but if, by our silence, we allow the said Tax to be introduced and thus force the residents of the Civil and Military station of Bangalore to make a general exodus to the Pettah, where then is the prospect of developing Trade and Industry in this locality? My answer is, there is no prospect whatever. Will it be to the credit of the British Government, who handed over the province of Mysore to H. H. the Maharajah of Mysore; if the residents of the Civil and Military Station of Bangalore were to desert their ancestral residences and shift to the Pettah or other places within the jurisdiction of His Highness the Maharajah of Mysore, where such a Tax is unknown. I say not in the least, and I believe every one of you will admit the reasonableness of my argument.

11. Under these circumstances and for the reasons briefly set forth by me, I consider the imposition of the tax on "Trades and Professions," on the residents of the Civil and Military Station of Bangalore, to be quite uncalled for, and therefore quite unjust.

12. If you feel disposed to treat the matter with indifference, then farewell to the hope of future prosperity of the Civil and Military Station of Bangalore; but if you fall in with my views and appreciate the labours of those who have been the means of bringing us together this evening, I once more raise my humble voice against the new Tax called the Tax on "Trades and Professions" and submit for your consideration and approval the following Resolution, which however, may be modified or altered if necessary:—That taking into consideration the incidence of taxation per head of the inhabitants; the sincere desire of the Imperial Government not to increase local burdens by the imposition of fresh taxes; and the existing condition of Municipal Funds, for ordinary Conservancy and Engineering Works: Resolved:—That the British Resident be solicited to take such measures as may be necessary to remove the obnoxious Tax recently introduced on "Trades and Professions," such tax being calculated to impede the development of trade and industry and to place those affected thereby in a most anomalous and disadvantageous position, when compared with the Residents of the Pettah, where, under the benign and considerate rule of H. H. the Rajah's Government, such a tax is not imposed upon the people.

The Resolution was seconded by Mr. Mervyn Smith, who said:—

MR. CHAIRMAN AND GENTLEMEN,—In seconding this Resolution, I can add but little to the objections put forward so ably by the mover of the Resolution, to this most obnoxious of taxes. Obnoxious, I think, a most appropriate term to apply to this tax. If we look through the long list of taxes which the Municipality are authorised to impose, I don't think we could find one more likely to be so unpopular; one which, taking into consideration the peculiar position of this Station, is decidedly unfair. When the Supreme Government left with the Commissioners the option of imposing certain taxes on the community, it, I am sure, also gave them credit

for sufficient common sense to weigh the surroundings and select only such to which there could be no objections on the ground of unfairness. Now the objections to a "Trade or Profession" tax would not be nearly so serious in a purely Civil Station as in one constituted like that of Bangalore, viz., a Civil and Military Station. We all know that the Military element constitutes a large proportion of this Station, and it equally with ourselves benefits by all the Municipality can do for us. Is it not then absurd to see our Commissioners specially select for imposition a tax from which a great body of the residents are exempt? Government has rightly or wrongly ruled that all its servants in the Military Department are exempted from the "Trade and Profession" tax, and knowing that Bangalore is a largeMilitary Station, our Commissioners should have had sufficient sense to see, that such a tax would be quite out of place in a Station like Bangalore, where it would fall on only a portion of the community, and this too when the Commissioners had the option of imposing several other taxes to which Civil and Military might contribute alike. I believe I am right in saying, that the Profession tax is the only one from which the Military are exempt.

This one-sidedness then is a serious objection to the imposition of this obnoxious tax. But a far more serious objection exists—not only, is the Profession tax unfair, but it is absolutely unnecessary. The gentleman who moved this resolution told you that in the year 1881-82, the excess of Municipal revenue over expenditure amounted to a considerable sum. I can give you statistics to a much later date. On the 31st of March 1884, that is 15 days ago, our Municipality had 29,000 Rs. to its credit. 29,000 Rs. that it did not know how to spend and that too, after allotting 18,000 Rs. as an extraordinary expenditure on Conservancy for the last year. With a surplus of more than 1/6th of their entire revenue, a surplus that no other Municipality in India can show, what then can be their object for this additional taxation?

15 I was reading the other day, that the rate-payers of Colombo were prosecuting their Municipal Commissioners for wasting their revenue on the purchase of a portrait of Sir James Longden, to grace their office. Can any such thought have passed through the minds of our Commissioners? Would they wish to see the walls of the Mayo Palace adorned with portraits in oil of those of the *official* colleagues whom, seeing for the first time, they voted, had their *entire confidence*? We bid them "be ware." We, for our part, must show them by our proceedings to-night that we have a right to know how our money is spent. The Resolution was put to the meeting and carried *nem con.*

16 The Chairman then called upon Mr. Kishen Singh to move the second Resolution which is as follows:—

That keeping in view the declared policy of the Viceroy, to the effect, that "every local Board should have the entire control over the proceeds of all local rates and cess, levied within its jurisdiction, for its own special purposes," and the admission of the Chief Commissioner, in para 7 of his Proceedings, dated 1st August 1878, that the extra 1 rupee charged on every Gallon of Arrack sold within limits, "appeared a reasonable claim on behalf of the Municipality," the British Resident be respectfully requested to take into favorable consideration and to make over to the Municipality the *Local Rate* of One Rupees per Gallon of Arrack consumed in the Civil and Military Station of Bangalore and the *Local Cess* of one anna levied on each Rupee of duty realized on such Arrack.

17 The Mover, in doing so, said:—

MR. CHAIRMAN AND GENTLEMEN:—I rise, to ask for leave to bring in a Resolution, which I feel will be heartily supported by all who feel a sincere interest in the welfare of our community, and though it is not my intention to address you for any length of time, yet I shall commence by pointing out just and equitable reasons for moving for this resolution. As a preliminary consideration of the important question involved in the Resolution, allow me to say, that in discharge of my duty, I feel pain as well as pleasure. Pain because in the course of my speech, I cannot help alluding to some of the radical and most prominent defects of our present Municipal Board—Pleasure, to witness the laudable spirit of the citizens of the Civil and Military Station, in having united in one respectable body to move for what is just, right, and reasonable. This is in itself a sufficient proof, that the inhabitants of the Civil and Military Station are quite prepared to do justice to the grand and liberal concessions contained in the Resolution regarding Local Self-Government introduced by our great and good Viceroy, the Most Noble the Marquis of Ripon. I cannot allow this opportunity to escape without expressing that his Lordship has done very much for his subjects, from the Prince to the Peasant, from the Capitalist to the Labourer, in the course of his brief tenure of office. The whole of India is literally overwhelmed with gratitude and admiration. (*Cheers*)

18 It is really melancholy to contemplate that in many towns far inferior to the Civil and Military Station, in population, wealth, and advancement, the boon of self-Government has been practically carried out; while Bangalore, which ought to have been the foremost, is now about to be the last. The cream of the cream of Local Self-Government, I find in the system of election which it prescribes. The only consideration or principle upon which both the people and the Government must act in this matter is, as to what degree of liberty can be safely given without in any way endangering the interest of the public. Applying this test to the question, I do not feel the slightest hesitation in saying, that the system of election might be safely introduced into the C and M Station of Bangalore, at this moment, in its fullest entirety.

19 Unhappily, we find our Municipal Executives truly and literally suffering under the curse which was pronounced on Shem in the Bible:—"That his hand shall be against every one, and every one's hands shall be against him." This can be easily ascertained by the very fact that has exercised the feelings of such a large body of gentlemen as I see before me, who have assembled together to adopt reasonable measures to protest against the arbitrary and obnoxious tax which has come into force, solely, from the want of thought and cautious consideration on the part of our present Municipal Commissioners. The world will laugh to hear, that we have Municipal Commissioners who do not understand a word of English, (in which language, all the proceedings of the Board are conducted); yet they have been in the Board for many years and have discharged their responsible duty by "nodding their heads" or expressing their only favourable expression:—*Saib-ke-Marzee* or Master's pleasure. Well, how long are we to submit to this treatment! Is there no hope? Gentlemen, let us not give up the case in despair and sit in pro-

found *Nirvahna*, but act according to the wise saying:—"Ask and it shall be given, knock and it shall be opened." Then, we can safely hope in our Resident, who I am sure will give due consideration to our cry and grant our most reasonable and most rational requests. No doubt, in pursuance of the orders of the Viceroy, the rules for election have been introduced into the Civil and Military Station, but the *theory of evolution* which the Resident intends to experiment on our rotton Beard, practically and most effectually shuts us up, for some years to come. With due respect and in right loyal tone let me suggest to the authorities the sagacious advice given by Plato:—"This moment Ol man is thine, next is in the womb of futurity and thou knowest not what it may bring forth, never, therefore, delay till to-morrow what reason and conscience tell you to perform to-day."

Having said this much, let me briefly supplement a few words of what has already been said by the previous speakers, on the vexed question of "a tax on Arts, Trades and Professions." Modern experience has shown us in the most conclusive manner, that direct taxation is most objectionable. In European countries, even the Municipal income tax is declared by eminent authorities to be odious, unjust and oppressive in the highest degree. I lay more stress on this point and consider any imposition of this kind in Bangalore would simply mean terrorism and disaffection. Besides this, I must say that a tax of this nature will not only annoy and worry the poor artisans, (whose income is not only uncertain but often is not enough to maintain body and soul together), but it will also be opposed on another ground, viz, that most of the officials residing in the Civil and Military Station of Bangalore derive their income outside the Municipal jurisdiction, by serving under H. H. the Maharajah's Government. This is indeed a hard problem for our position. Further, I must mention that it is the express desire of the Government of India, most clearly and emphatically stated in para II of the Resolution, dated 30th Sept 1881, not to impose any new tax unless there is a special necessity for it. Happily, the financial condition of our Muncipality is in no way deficient, but on the contrary is in a healthy state. And no good cause exists to justify the imposition of this fresh tax. Apparently, this is a measure hastily got up and hastily sanctioned by the Government; and a re-consideration of it will no doubt tend to its removal.

I come next to the resolution in my hand. That is the question of the claim of the Municipal Board to the *local rate* and *local cess* realized on arrack consumed within the station limits. This claim is not a new one. It is one which has been admitted by the late Chief Commissioner as "reasonable," in para 7 of his proceedings dated 1st August 1878. But it was not carried out, as the then Municipality did not contribute towards education and medical charities. However, I must distinctly say that the extra rate of one rupee charged on every gallon of Arrack consumed within Municipal limits and the additional Local Cess of one anna on the rupee, should be given over to the Municipality. We do not claim this as a favour, but as a right, having our authority in the important Resolution of the Viceroy, in which it is clearly and most distinctly set forth that "these local rate and cess are legitimate Municipal income." After such an exposition of the views of the Imperial Government, I do not for a moment hesitate to propose the Resolution and I firmly trust that the British Resident will pay due consideration to it and transfer to the Municipality the income of *local rate* and *local cess*.

The Resolution was seconded by Mr. V. Gungathara Chetty, and on being put to the meeting was carried *nem con.*

22 The third Resolution was proposed by Mr. H. Olleff as follows:—That this meeting is apprehensive, from the mode adopted by the Municipal Executive for registering voter's names, and from the evident want of interest shown in inaugurating the preliminaries for the election of Municipal Commissioners, that the election, if entrusted to the Municipal Executive, will prove a failure; and that therefore, the British Resident be respectfully addressed with the view of putting off the election fixed for the 30th April 1884 and of placing the management of the first election in the hands of an energetic Committee, formed of gentlemen whose sympathies are with the rate-payers and the elective system, under H. E. the Viceroy's scheme of Local Self Government.

23 Mr. Olleff said, that he had been asked to move the third resolution. It did not require much study to comply with the request, as he had studied the subject previously. In his opinion the Resolution amounted to a Vote of Censure on the present Station Municipality. This was really a matter which called for their serious attention, as they were entering into the first breathings of political life. In 1799, this station was formed, and it was at present 85 years old, and consequently able to walk by itself. They had here only the shadow of the introduction of the Local Self Government. The Municipality were impatient of any criticism, and it was now for this meeting to show that they were perfectly independant of that body. Referring to the question of votes, the speaker remarked, that the manner in which the Municipality set to work evidently showed that their votes were not cared for. They wanted to be represented on the Municipal Board by men in whom they had full confidence, and he thought it incumbent on the Municipality to aid them in the carrying out of the Local self-Government scheme rather than impede their progress. They did not care to pass a Vote of Censure on any public body and their presence here only went to show how they one and all protested against the action of the Municipality. The Resolution with which he was entrusted was, he thought, a just and upright one. The Resolution was seconded by Mr. Maygunda Daven Moodelliar, and on being put to the meeting was carried unanimously.

24 Mr. Goodall proposed the fourth Resolution as follows:—This meeting affirms, that in consideration of the delay of over 2 years in organising the first steps towards Local Self-Government and the public inconvenience that will arise from the 8 remaining Commissioners being elected at different times, as their terms of office expire, the Resident be petitioned for the second election to take place in December next, and for all the present nominated Commissioners to be requested to retire by that date.

25 The speaker said, that Bangalore could not be looked upon as a fast place, but on the contrary, it was remarkably slow; and if any progress had been made, it had been made backwards. The Municipality resembled the Irish boy, who on his way to school took two steps backwards for each that he took forwards. Look at the Profession tax. It is only another form of the old Income tax, and it is in

many respects worse than the one that was abolished ten years ago. Its inequalties, the speaker said, were greater, for one man earning the same amount of money as another may have to pay three or four more than his neighbour. The tax was the worst that could be imposed upon a country like India, and a strong effort must be made to get it abolished. Then again, while other places have had the Local Self Government Act put in force, Bangalore has only been thinking about it. The rate payers have been told to register their names, but for this purpose they have to go to the Municipal Office, and this the speaker thought, was a great hardship. The right thing to do would be to send a form to each rate-payer, and request him to fill it up, and return it to the office, and in this way the matter would be made very easy. In a short time, there were to be ten Municipal Commissioners elected, and the time when the remaining eight would have to be elected occurred at different periods, and he quite agreed with the Resolution that these eight should take place at one time, and December next would be a very good time for this. It would lead to great confusion if one election took place one month, and another, another. Besides, the interest of the electors would flag, and though all might vote for a number of Commissioners, they might not care to do so when only one had to be returned. A good deal, the speaker said, had been spoken about the way the Municipal Commissioners performed their duties, and some seemed to think that they were a parcel of nodders; that all they did was to nod their venerable heads. But there were exceptions and he might mention the two gentlemen present—Mr Brown and Mr Lee—they had worked well on the Board, and the former gentleman had for many years fought hard to get the still head duty given to the Municipality, and now the Municipal President has come round to this view. No doubt those who have done their duty will be re-elected, but the nodders willl have to be shunted, and men whom the citizens trust put in their place. Those elected must be men who have the interest of the place at heart, and who would do their best to perform the duties committed to them with a good will; who would do all in their power to produce greater comfort among the inhabitants, and to make the Municipality a model to other towns in India.

26. The Resolution was seconded by Mr. T. Kader Pacha, who considered that the reforms referred to above were absolutely necessary, and he would ask all present to give the meeting their hearty co-operation.

27 Mr Probyn Smith, in supporting the resolution, said, that he could bear personal testimony to the inconvenience to which people were subjected by being required to appear in person at the Municipal offices, before the President, and register their names as qualified voters. Mr Smith had called for the purpose, but the President was engaged in his Magisterial work, and had Mr. Smith remained till His Worship was disengaged, he would have had to neglect his own business. Alluding to the manner in which the rate-payers were represented on the Board, Mr. Smith related an incident in point which occurred to his own knowledge. Dr. Orr when he was President, put forward a motion at a certain Meeting of the Board. Mr. Leonard proposed an amendment. The President asked each member for his vote, and when he came to a certain Native gentleman, the latter, folding his hands deprecatingly, said :—I think what Mr. Leonard says is right, but if I say 'yes' to that, master (meaning Dr. Orr) "will get angry, what can I say."

28 Mr Olleff proposed as an amendment, before the Resolution was put to the meeting, that the words "July next" be substituted for" December next" in the above Resolution. Mr Olleff pointed out the law on the registration of rates and explained to the meeting, the manner in which votes were registered in England. He did not see any reason why the same *modus operandi* should not be followed in Bangalore. Mr V Arnachellum Moodelliar seconded the amendment which, on being put to the meeting was carried *nem con.*

29. The fifth Resolution was proposed by Mr. Chelvaroya Moodelliar as follows :—That the Rule regulating the residence of a Commissioner be recast, after the Rule which obtains in Madras, so as to read thus :—"must reside in the Civil and Military Station of Bangalore, or within 2 miles of the limits thereof." The Resolution was seconded by Chowdry Mahomed Saib, and carried unanimously.

The last Resolution was proposed by Mr. A. M. Corner, as follows :—

That the draft of petition now read be adopted, circulated for signature of Rate-payers, and presented thereafter to the British Resident by a deputation, who will proceed in person to Ootacamund and be composed as follows, with power to add to their number :—

Mr. Corner prefaced his remarks by reading the following draft petition:—

J. B. LYALL, Esq.,
British Resident in Mysore.
Ootacamund.

The Petition of the Inhabitants
and Rate-payers of the Civil
and Military Station
of Bangalore.

SHEWETH,

That since the formation of the Cantonment of Bangalore as a Military Station, subsequent to the battle of Seringapatam in 1799 and the placing on the *guddee* of the late Maharajah of Mysore as the Sovereign Ruler of the Province, local taxation on all supplies brought in for consumption, as well as, on persons engaged in the trade of the place have been avoided as much as possible, so much so, that Bangalore is known to the native community as a *Cowle Bazaar*, implying that it is free of taxation.

2. That under such inducements, the Civil and Military Station of Bangalore has developed itself into one of the largest emporiums of trade, which has progressed and has been steadily on the increase up to the time of the rendition, when, the Station was assigned over to British Administration, under which, Your Petitioners are now subjected to taxation hitherto unknown.

3. That the incidence of taxation calculated on each head of the Civil population of the Civil and Military Station for the year 1881-82, is at Rs. 2-1-6, formed of the following figures, viz.:

Total Municipal revenue realized Rs. 166,000.
Civil Population as per the last Census Return, 79,237.

4. That from the above Revenue, after meeting all Municipal charges for Conservancy, Sanitation, Lighting, &c., a surplus is left on hand, year after year. A surplus balance of Rs. 29,000 and odd was brought forward on the 1st April 1884 and it has been estimated that, at the end of the current official year, there will remain a larger surplus Balance.

5. That, under the above facts, the imposition of a tax on Trades and Professions, which has been brought into force since the 1st January 1884, is not only a hardship on the community, hitherto free from so vex-

ations and obnoxious a tax, but such tax being calculated to yield only an annual revenue of Rs 10,000 is really not required for the purposes of the Municipality, as evidenced by their surplus balance. Such a tax places the inhabitants of the Civil and Military Station of Bangalore in an anomalous and disadvantageous position when compared with the residents of the Pettah, where, under the benign and considerate rule of H H the Maharajah's Government, no such tax has ever been imposed upon the people.

6. That under the above circumstances, Your Petitioners humbly pray Your Honor will be pleased to take such steps as may be necessary to cause the further continuance of the tax on Trades and Professions to determine and cease.

7. That Your Petitioners would wish to take this opportunity of submitting, that you will be pleased to pass such orders as may be necessary to introduce, in all its integrity, the scheme of Self-Government contained in the Resolution of His Excellency the Viceroy, No. 17/747-759 dated 18th May 1882.

8. That such scheme can, it is submitted, be best carried out by the appointment of a Committee with full power to introduce it into the Civil and Military Station of Bangalore, the existing Municipal Executive being in reality opposed to the development of the Self-Government scheme. In this case, it will be necessary for Your Honor to pass immediate orders to stop the election fixed by the Executive to take place on the 30th Instant, or to transfer its management to the Committee suggested above.

9. That Your Petitioners pray you will be pleased to order that the 8 nominated Commissioners now serving on the Board shall retire in a body, at the end of June 1884 and make room for those to be elected in their stead.

10. That Your Petitioners solicit that the Rule regulating the residence of elected Municipal Commissioners be altered, on the lines of the Rule which obtains in Madras, and to read as follows:—"must reside in the Civil and Military Station of Bangalore, or within 2 miles of the limits thereof."

11. That Your Petitioners cannot conclude without earnestly asking Your Honor also to take into favourable consideration, the justice of conceding to the Municipal Board of the Civil and Military Station, the extra Local Rate of 1 rupee per gallon levied on all Arrack consumed in the Station, as well as the Local Cess of 1 anna in the rupee, by which concession the Municipality will have ample funds at its disposal, to better conserve and sanitate the Station and to carry out the system of drainage and water supply so long talked of as pressingly necessary for the welfare of a large and increasing community residing therein.

12. That in conclusion, Your Petitioners submit for Your Houor's perusal the Proceedings of a Public Meeting held on the 15th April 1884, and earnestly hope that the same will meet with your kind support.

And Your Petitioners shall EVER PRAY.

31. Mr. Córner said that he stood with some experience of the "Conscript Fathers." As one who was connected with one of the local papers he could assure them that the Commissioners were a source of constant worry to him. Like Hamlet's Ghost they were constantly in his mind. He then referred to Victoria Road, which he said was once a most salubrious road, but had now been converted into a pestiferous stench. He next dwelt, at some length, on the action of the Municipality in connection with the Arab Lines plain, and concluded by proposing that the following gentlemen form the deputation referred to above:—A. Narrainsawmy Moodly, Rai Bahadur; F. Goodall; Standish Lee; V. Gungathara Chetty; V. Arnachellum Moodr.; T. Kahder Pacha G. G. Brown; J. W. Hayes Senior; Krishensing, Jevenram Sait; Mahomed Cassim Ghaum Mr. Mervyn Smith, Mr. Probyn Smith.

32. With a vote of thanks to the Chair, the meeting separated.

(Signed) A. NARRAINSWAMY MOODELLIAR, R.B.
Chairman.

(„) J. W. HAYES, Sr.,
Honorary Secretary.

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